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Attorneys for Debtors  
 and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
 SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
	:	Chapter 11
In re	:	
	:	Case No. 06-10354 (BRL)
Dana Corporation, <i>et al.</i> ,	:	
	:	(Jointly Administered)
Debtors.	:	
	:	
-----X	:	

**DECLARATION OF STEVEN C. BENNETT IN SUPPORT OF  
 MEMORANDUM OF LAW OF DEBTORS AND DEBTORS IN POSSESSION IN  
 OPPOSITION TO MOTION OF UNITED STATES GOVERNMENT FOR  
 WITHDRAWAL OF REFERENCE PURSUANT TO 28 U.S.C. § 157(D)**

STEVEN C. BENNETT, declares, pursuant to the provisions of 28 U.S.C. § 1746, as follows:

1. I am a member of the Jones Day law firm, counsel to Dana Corporation (“Dana”) and 40 of its domestic direct and indirect subsidiaries, as debtors and debtors in possession (collectively, the “Debtors”), in the above-captioned case.

2. I respectfully submit this declaration in support of the Memorandum Of Law Of Debtors And Debtors In Possession In Opposition To Motion Of United States Government For Withdrawal of Reference Pursuant To 28 U.S.C. § 157(d).

3. Annexed hereto as Exhibit A is Debtors’ Objection To Claims Of The United States Environmental Protection Agency, National Oceanic And Atmospheric Administration Of The Department Of Commerce And The Department Of The Interior Acting Through The Fish And Wildlife Service (Claim Nos. 13321 And 13796).

4. Annexed hereto as Exhibit B is Motion Of Debtors And Debtors In Possession (A) For An Order Establishing Procedures To Estimate Claims Of The United States Environmental Protection Agency, National Oceanic And Atmospheric Administration Of The Department Of Commerce And The Department Of The Interior Acting Through The Fish And Wildlife Service (Claim Nos. 13321 And 13796) And (B) To Estimate These Claims Pursuant To The procedures.

5. Annexed hereto as Exhibit C is a true and correct copy of Transcript of Hearing in re Jones Day Notice of Amended Agenda of Matters Scheduled, In re Dana Corp., No. 06-10354(BRL)(Bankr. S.D.N.Y. September, 19, 2007).

6. Annexed hereto as Exhibit D is Order Establishing Procedures To Estimate Claims Of The United States Environmental Protection Agency, National Oceanic And Atmospheric Administration Of The Department Of Commerce And The Department Of The

Interior Acting Through The Fish And Wildlife Service (Claim Nos. 13321 and 13796), dated September 25, 2007.

7. Annexed hereto as Exhibit E is Debtors' Objection To Government's Motion To Stay Debtors' Objection To The Government Proofs Of Claim And Debtors' Estimation Motion Pending A Decision On The Government's Motion To Withdraw the Reference.

8. Annexed hereto as Exhibit F is a true and correct copy of Transcript of Hearing, United States of America v. Dana Corporation, No. 07 Civ. 8160 (SAS) (S.D.N.Y. September 18, 2007).

9. Annexed hereto as Exhibit G is letter from Michael J. Garcia, a United States Attorney, to Judge Burton R. Lifland regarding In re Dana Corporation, et al., 06-10354(BRL), dated September 10, 2007.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York  
September 28, 2007

/s/ Steven Bennett  
Steven Bennett

**CERTIFICATE OF SERVICE**

I hereby certify that all counsel of record, who are deemed to have consented to electronic service are being served this September 28, 2007, with a copy of this document via the Court's CM/ECF system per Local Rule 5.2 and the Standing Order of the Southern District of New York relating to Procedures for Electronic Case Filing.

/s/ Patricia M. Carroll

Patricia M. Carroll